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practice it will confuse the young student, and tend to foster his natural propensity to stray off into the by-paths of dicta. It is this very space limitation, however, which detracts most from the value of the work; four hundred and twenty cases being manifestly inadequate to a proper development of the subject, even taking into account the cross references; while the nicely balanced proportions of the several parts, and the symmetry of the work as a whole, negatives the idea that it was not intended to be complete in itself.

Perhaps the most striking feature of the book, the subject considered, is the paucity of English cases; the author might almost have entitled his work "Selected *American Cases*," etc., for a close count reveals only twelve cases from the English reports. In vain one looks for the old landmarks, which for generations have guided the student through the mazes of the common law—for those "Leading Cases" which hold in solution whole epochs of legal learning; in place of *Fletcher v. Ashburner* is *Craig v. Leslie*; and even the presence of *Vane v. Lord Barnard* hardly reconciles one to the absence of the Countess of Shrewsbury's case. This is a real fault in the work, for it destroys the historical prospective so necessary to a proper contemplation of the subject. No reason is given for this omission, but we think it is due to the initial fault of attempting to confine so broad a subject within such narrow limits.

Though the author does not say so, it would appear from internal evidence that the work is intended primarily for the use of those students who expect to practice their profession in the state of New York, for more than one-third of the cases are taken from the reports of that state, and the notes contain copious references to the New York Code and Statutes, even when, as on page 711, the note is appended to a case from another state. The very compactness of the treatment, however, which, to the reviewer's mind, is responsible for the faults noticed, will render the work useful, in the hands of a competent instructor, to those who have only a limited amount of time to devote to the subject.

W. E. M.

TAXATION FOR STATE PURPOSES IN PENNSYLVANIA. By FRANK MARSHALL EASTMAN. Philadelphia: Kay & Brother. 1898.

The subject of taxation—always of interest, at least, to those upon whose shoulders the taxes fall as an unwelcome burden—has again become a subject-matter for fresh study and investigation as a war revenue becomes necessary, and new and untried adventures in government call for increased expenditures in many branches of the administration. Each state has its own system of raising funds to meet the local needs, and thus furnishes an object lesson to all its sister states as to the means and methods of so doing. In this way each state adds its quota to the general knowledge, and, therefore, every such book as this is valuable, inasmuch as it shows how the

legislation upon this subject has developed, from the time when the sale of state lands and the income derived from investments of the state itself were sufficient for the needs of the government, to the present time, when a most elaborate system is necessary. In the development of this system wars have played an important part. The necessity for a greater revenue, which comes with every war, leads to the invention of new methods of getting at the pockets of the people, and legislatures have shown much ingenuity in originating such methods. Pennsylvania is no exception to the rule, and the modern system of taxation in this state dates from the increased expenditures imposed upon the state by the demands of the civil war. Many of the war taxes, it is true, were abolished after the extraordinary expenses of the war itself had ceased, but they had given a model upon which to form new enactments when the expenditures again outran the income of the state.

Whether or not we agree with the author of the treatise—that the system of taxation in Pennsylvania should be retained in its entirety until any change which may be proposed has been shown, by absolute demonstration to be its superior—we think we may safely assert that the system is well set forth by him. The arrangement and classification are those with which we are all familiar. There is no attempt at treatise making—rather we have a compilation, which performs the office of such a work in a simple and clear manner. The experience of the author in connection with his official duties has led him to the use of a somewhat peculiar manner of stating his own conclusions in some of the passages where he ceases to be the mere compiler and becomes the author. The sensation given is that of an inaudible interlocutor, with an audible voice in answer. This manner, however, has its advantages, as one often seeks a book of this sort in order to find an answer to some definite question, and the book which answers it clearly is only too rarely found. As a compendium of our tax laws and an answer to many such questions, this book appears to have a very definite value and place of its own.

SELECTED CASES ON THE LAW OF PARTNERSHIP. By FRANCIS M. BURDICK. Boston: Little, Brown & Co. 1898.

The ever-growing list of "selected cases" has received a valuable addition on the subject of Partnership, through the efforts of Professor Burdick, of the Columbia Law School. The success of his Cases on Sales has paved the way for the favorable reception of the Partnership cases, and the latter is fully deserved.

The cases selected are in the vast majority American and of very recent date, the collection, in the former respect, being in striking contrast to that of Professor Ames, of Harvard, in which more than three-quarters of the cases are from the English courts. While the historical perspective of the law is not so strikingly exhibited to the student by the modern cases, yet the more desirable